

Head of house  
having  
dependent  
relatives.  
Widow or  
widower having  
minor child.

Other  
dependants.

Fiduciary.

Proviso:  
exemption to  
surviving  
husband or wife.

Married women  
having separate  
income.

In re resident  
having income  
from business in  
another state.

Right to  
exemptions.  
Proviso:  
husband or wife  
or dependents  
who have died  
during the  
income year.

Credit for taxes  
in case of tax  
payers other  
than residents  
of the State.

Proviso:  
condition of  
exemption.

of a household and maintains the same and therein supports one or more dependent relatives, two thousand dollars.

(c) In the case of a widow or widower having minor child or children natural or adopted, two thousand dollars.

(d) Two hundred dollars (\$200) for each individual (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent individual is under eighteen years of age or is incapable of self-support because mentally or physically defective.

(e) In the case of a fiduciary, if taxable under clause (a) of paragraph one of section two hundred and five, a personal exemption of one thousand dollars; if taxable under clause (b) of said paragraph an exemption of one thousand dollars: *Provided*, that the surviving husband or wife shall be entitled to exemption as provided in paragraph three of this section; if taxable under clause (c) of said paragraph the same exemptions to which the beneficiary would be entitled.

(f) A married woman having a separate and independent income, one thousand dollars (\$1,000).

2. The exemptions allowed by this section shall not be allowed with respect to a resident of this State having income from a business or agency in another state, or with respect to a non-resident having a business or agency in this State, unless the entire income of such resident or nonresident individual is shown in the return of such resident or nonresident, and if the entire income is so shown the exemption shall be prorated in the proportion of the income in this State to the total income.

3. The status on the last day of the income year shall determine the right to the exemptions provided in this section: *Provided*, that a taxpayer shall be entitled to such exemption for husband or wife or dependents who have died during the income year.

SEC. 309. *Credit for taxes in case of taxpayers other than resident of the State.*

Whenever a taxpayer other than a resident of the State has become liable to income tax to the state or country where he resides upon his net income for the taxable year, derived from sources within this State and subject to taxation under this article, the Commissioner of Revenue shall credit the amount of income tax payable by him under this article with such proportion of the tax so payable by him to the state or country where he resides as his income subject to taxation under this article bears to his entire income upon which the tax so payable to such other state or county was imposed: *Provided*, that such credit shall be allowed only if the laws of said state or country (1) grant a substantially similar credit to residents of this State